First, Compass files the instant revision within one (1) year from the date it filed its original 2005 Form 499-A. Compass filed its original on or around September 5, 2006 and now files this revised form on September 4, 2007, within a one (1) year period.

Waiver of the one-way ratchet is appropriate in this circumstance because the underlying policy behind the statute of limitations is not undermined by processing Compass' revision. The Commission's policy is to provide filers with the incentive to correct errors within 12 months. Refusal to waive the one-way ratchet and allow Compass' revision to be processed is inconsistent with the Commission's goals. Furthermore, it is discriminatory because USAC would halve the amount of time Compass has to file its revised 2005 Form 499-A in comparison to all other filers, which are allotted a full 12 months. Whereas all other filers have 12 months to identify and correct reporting errors, Compass would be provided half this time.

For reasons explained in a Petition for Review pending before the FCC, strict application of the 12 month firm deadline for submitting downward revisions would not be proper as applied to Compass. See In the Matter of Heller Information Services, Inc., Request for Review of the Universal Service Administrative Company's Rejection of a Revised FCC Form 499-A for FY-2003, Contingent Petition for Review, WC Docket No. 06-122 (Filed July 31, 2007).

Second, waiver is justified because of the unique factual and legal circumstances presented. Compass made the original 2005 filing at the direction and insistence of the FCC's IHD. Compass believed it was not required to register as an Interstate Telecommunications Service Provider (ITSP) and file any 499s; hence it had not previously registered. However, after discussing matters with the IHD, Compass felt compelled to file in order to avoid an investigation. Despite Compass' filing of 2005, 2006 and 2007 original Form 499-As on or around September 5, 2006, the IHD nevertheless instituted an investigation several months later. The IHD investigation prompted Compass to retain the services of expert telecommunications legal counsel. After consulting with legal counsel, Compass determined that its original conclusions with respect to the FCC's authority to regulate its services and require it to register as an ITSP were correct and that the FCC had no such authority under applicable laws, regulations and precedent. Attached hereto is a detailed explanation of Compass' legal position, provided in the context of Compass' supplemental response to the FCC's investigation in File No. EB-06-IH-3060. Despite the FCC's lack of legal authority to regulate Compass' service offerings as either "telecommunications" or "telecommunications services," Compass remains willing to remain a registered ITSP, but only under the condition it be permitted to report revenue not as "prepaid calling card" revenue, but as ordinary long distance revenue, according to book values, not "face value." In the event USAC refuses to waive the one-way ratchet and process Compass' revised 2005 Form 499-A, Compass will file to cancel and withdraw all Form 499s and will seek full refund of all USF and other regulatory charges billed to date, as is its legal right due to its status as neither a telecommunications carrier nor telecommunications provider under applicable laws and regulations.

Inc., Order, CC Docket Nos. 96-45, 98-171, 97-21, 20 FCC Red 1012 (2004), applications for review pending.

We look forward to USAC's processing of Compass revised 2005 Form 499-A and we reserve all right to appeal an adverse decision.

Please contact Jonathan Marashlian at (703) 714-1313 with any questions concerning this filing. Thank you for your assistance in this matter.

Sincerely,

Jonathan S. Marashlian Helein & Marashlian, LLC

Enclosure

ATTACHMENT 1

REVISED 2005 Form 499-A (Reporting 2004 Revenue)

Filed with USAC on September 4, 2006

2005 FCC Form 499-A Telecommunications Reporting Workshee >>> Please read instructions before completing Annual Filting due April 1.	
Błock 1: Contributor Identification Information During the year	carriers must refile Blocks 1, 2 and 6 If there are any changes in Lines 104 or 112. See Instructions.
101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722. If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.]	826216
102 Legal name of reporting entity	Compass Global, Inc.
103 IRS employer identification number	22-355939B
104 Name telecommunications service provider is doing business as	Compass Global, Inc.
105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reportin All Distance CAP/CLEC Cellular/PCS/SMR (wire Incumbent LEC Interexchange Carrier (IXC) Local Reseller Payphone Service Provider Prepaid Card Shared-Tenant Service Provider / Building LEC SMR (dispatch) If Other Local, Other Mobile or Other Toll is selected, Other Local describe carrier type / services provided:> Toll-free PIN Accessible Prepaid Platform Services	eless telephony incl. by resale)
106,1 Holding company name (All affiliated companies must show the same name on this line.)	The state of the s
106.2 Holding company IRS employer identification number	The state of the s
107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov/cores/CoresHome.html] [For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]	0009-6902-56
108 Management company [if carrier is managed by another entity]	The state of the s
109 Complete mailing address of reporting entity corporate headquarters	Street 1 50 Tice Blvd., 3rd Floor City Woodcliff Lake Street 2 St NJ Zip 07677 Street 3 Country USA
110 Complete business address for customer inquiries and complaints	Street 1 50 Tice Blvd., 3rd Floor City Wooddlif Lake
110 Complete business address lot customer inquires and complete business address entered on Line 109 check if same as Line 109	Street 2 St NJ Zip 07677
[if different from address entered on Line 109] check if same as Line 109	Street 3 Country USA
111 Telephone number for customer complaints and inquiries [Tall-free number if available]	(201) - 802-0600 Ext
112 List all trade names used in the past 3 years in providing telecommunications.	
Include all names by which you are known by customers.	
a Forval International Tel	h
b	
c	
d	k
е	1
e f Use an additional sheet if necessary. Each reporting e	hity must provide all names used for surface the limited STATES CODE, 18 U.S.C. §1001
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED	ntity must provide all names used for carrier activities. Print or imprisonment under title 18 of the united states code, 18 u.s.c. §1001 FCC Form 499-A April 2005

2005 FCC Form 499-A Telecommunications Rep	orting Worksheet				Page 2
Block 2-A: Regulatory Contact Information					
201 Filer 499 ID [from Line 101]	826216				
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.				•
203 Person who completed this Worksheet	First Jonathan		Last Mai	rashllan	
204 Telephone number of this person	-{ 703) - 714-1813	Ext		
205 Fax number of this person	(703) - ^{714-133D}			
206 E-mall of this person	[sm@commlawgroup.com				
Tot of bottom annual annu mannal annual	Compass Global, Inc. 50 Tice Blvd. 3rd Floor	City Woodellif Lake St NJ Zip 07677 E-Mail deancary@compassglobal	First Dean	Last Cary Ph. 201 802-0600 fax	Ext
208 Billing address and billing contact person: Street 1 [Plan administrators will send bills for contributions to thStreet 2 address. Please attach a written request for alternativestreet 3 billing arrangements.]	Compass Global, Inc. 50 Tice Bivd. 3rd Floor	City WoodcliftLake St NJ Zip 07677 E-Mail	First Dean	Last Cary Ph. 201 802-0600 fax	Ext
Block 2-B; Agent for Service of Process		All carriers must complete Line nust refile Blocks 1, 2 and 6 if there a	-		- 44194 89 8
209 D.C. Agent for Service of Process per 47 U.S.C. §413	First Jerold	Last Schneider		Company	
210 Telephone number of D.C. agent	(202) - 393-6222	Ext		
211 Fax number of D.C. agent	! () -			
212 E-mail of D.C. agent	<u> </u>		074		
213 Complete business address of D.C. agent for hand service of documents	Street 1 601 Pennsylvania Ave., NW Street 2 Suile 600 Street 3		City St	Washington DC Zîp 20004	, µ == c,
214 Local/alternate Agent for Service of Process (optional)	First Jonathan	Last Merashlan		Company Helein & Marashilan	LLC
215 Telephone number of local/alternate agent	(703) - 714-1300	Ext .		
216 Fax number of local/alternate agent	(703	} - 714-1330			
217 E-mail of local/alternate agent	Jsm@commlawgroup.com				
218 Complete business address of local/alternate agent for hand service of documents	Street 1 1483 Chain Bridge Road Street 2 Suite 301 Street 3		City St	VA ZIp 22101	
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHI	CAN BE PLINISHED BY FINE O	R IMPRISONMENT UNDER TITLE	18 OF THE U	NITED STATES CODE, 18 U.S.C.	§1001
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHI	Let Only be 1 Street			FCC Form 499-A April 2005	

Diock 2-0. Poo Ragistation and o	ontact Information		Carriers mu if there are any chang	st refile Blocks jes in this secti				
219 Filer 499 ID [from Line 101]	A manager and an extension arrange or control or popular communication of self-th for	826216		-				
220 Legal name of reporting entity	from Line 102]	Compass Global, Inc.				. 	- ·	
221 Chief Executive Officer (or, high if the filing entity does not have	nest ranking company officer	First Dean		Last Cary				
222 Business address of individual i		check if same as Line 109	Street 1 50 Tice Blvd., 3rd Street 2	rd Floor	Street 3 City Woodcliff Lake	St NJ	Zip 07	677
223 Second ranking company office	r such as Chairman	First		Last			二 ::	
(Must be someone other than the	ne individual listed on Line 221)		1		0440			•
224 Business address of individual	named on Line 223	check if same as Line 109	Street 1		Street 3 City	St	Zip	
			Street 2		City	O.		
Lines 221 or 223) 226 Business address of individual		check if same as Line 109	Street 1 Street 2		Street 3 City	St	Zip	· · · · ·
227 Indicate jurisdictions in which the and jurisdictions in which telecond Alabama Alaska American Samoa Arizona Arkansas	he filing entity provides telecommonmunications service is likely to Guam Hawaii Idaho Illinois Indiana	Massachusetts Michigan Midway Atoll Minnesota Mississippi Missouri	urisdictions in which tele nonths. New York North Carolina North Dakota Northem Mariana Isla Ohlo Oklahoma	[[]	Tennessee Texas Utah U.S. Virgin Island Vermont Virginia Wake Island		oast 15 mo	onths
California Colorado Connecticut Detaware	Johnston Atoll Kansas Kentucky Louisiana	Montana Nebraska Nevada New Hampshire	Pennsylvania Puerto Rico Rhode Island		Washington West Virginia Wisconsin Wyoming			
California Colorado Connecticut Delaware District of Columbia	Johnston Atoll Kansas Kentucky Louisiana Maine	Nebraska Nevada New Hampshire New Jersey	Pennsylvania Puerto Rico Rhode Island South Carolina		West Virginia Wisconsin Wyoming	ATES OOD	E 18 11 S	C. 6100
California Colorado Connecticut Delaware District of Columbia	Johnston Atoli Kansas Kentucky Louisiana	Nebraska Nevada New Hampshire New Jersey	Pennsylvania Puerto Rico Rhode Island South Carolina	UNDER TITLE	West Virginia Wisconsin Wyoming	ATES COU	E, 18 U.S.	C. §100

Block 3: Carrier's Carrier Revenue Information					
301 Filer 499 ID [from Line 101]	826216				٠٠٠ ١٠٠ ١٠ ١٠ منسي و وسساءسينم
302 Legal name of reporting entity [from Line 102]	Compass Global, Inc.	·			
Report billed revenues for January 1 through December 31, 2004.			ts are not book	Breako	outs
Do not report any negative numbers. Dollar amounts may be rounded to	Total Revenues		enter whole re estimates	Interstate	International
the nearest thousand dollars. However, report all amounts as whole dollars	as. Kevendes		International	Revenues	Revenues
See instructions regarding percent interstate & international.	(a)	(b)	(c)	(d)	(e)
Revenues from Services Provided for Resale by Other Contributors to	Bereit it. and a him on the	altitude in a cons			
Federal Universal Service Support Mechanisms	-				
Fixed local service		1		·	
Monthly service, local calling, connection charges, vertical features	· [!	!	
and other local exchange service including subscriber line and PICC charges to IXCs	į	}		!	
303.1 Provided as unbundled network elements (UNEs)	\$0,00	9,02	0.00	50,00	\$0.00
303.2 Provided under other arrangements	\$0,00	00.0	4.50	20 00	\$0.00
Per-minute charges for originating or terminating calls					
304.1 Provided under state or federal access tariff	\$0,00	0,00	0,00	\$0.00	\$0.00
304.2 Provided as unbundled network elements or other contract arrangem	ent so,oo	0.00	0.00	20,00	\$0.00
305 Local private line & special access service	\$0,00	0,00	5.00	\$0,00	\$0.00
306 Payphone compensation from toll carriers	\$0.00		0.00	50,00	\$0.00
307 Other local telecommunications service revenues	0.02		0.00	\$0.00	\$0.00
308 Universal service support revenues received from Federal or state sour	ces so,o	0,00	0.00	\$0.00	30.00
Mobile services (including wireless telephony, paging & messaging, and other mobile ser			!	<u> </u>	***
309 Monthly, activation, and message charges except toll	\$0.0	00.0	0.00	50.00	0.02
the same and a same at the same at the same and the same at the sa		ļ: ·			
Toll sarvices 310 Operator and toll calls with alternative billing arrangements (credi		0.00	0.00	50.00	\$0.0
and pollect international call-back, etc.)		0.00	- 0.50		
Output less distance (direct-dialed MTS customer toll-free (800	/888	1	4	1	
THE PROPERTY OF A PROPERTY OF	100,	0.00	0.00	20.00	50.0
PICC pass-through, and other switched services not reported abo	50.0	00.00	0.00	\$0,02	
312 Long distance private line services	\$0.5	00.00	0.00	00.02	3.02
313 Satellite services	50.	00.00	0.00	. 50.00	
314 All other long distance services				annua firmating / ye ng at picampas distribute of patients to see ye ye ye yedi.em	there same the same and the same

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers is a direct contributor to the federal universal service support mechanism and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. (See instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

FCC Form 499-A April 2005

and non-telecommunications revenues (See instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

2005	FCC Form 499-A Telecommunications Reportir	ng Worksheet				Page 6
Błock 44	B: Total Revenue and Uncollectible Revenue Information					rageo
		Total Revenues (a)			Breakt Interstate Revenues (d)	outs International Revenues (e)
419	Gross billed revenues from all sources [incl. reseller & non-telecom. [Lines 303 through 314 plus Lines 403 through 418]) \$19,349,544,00			\$185.858.00	\$5,301,908,00
420	Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.	\$5,534,644,00			\$185,856,00	\$5,301,909.00
421	Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419	\$0.00			\$0.00	\$0.00
422	Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420	\$0.00			\$0.00	\$0.00
423	Net universal service contribution base revenues [Line 420 minus line 422]	\$5,534,644.00			\$185,858,00	\$5,301,908,00
ilock 5:	Additional Revenue Breakouts	· · · · · · · · · · · · · · · · · · ·				
501	Filer 499 ID [from Line 101]					(CT-100 0) - 100 00 00 00 00 00 00 00 00 00 00 00 00
502	Legal halfe of reporting entity (non-time roz)	Composs Global, Inc.				
Filing	lers must contribute to LNP administration and must provide the percentitles that use Line 603 to certify that they are exempt from this requerementage of revenues reported in Block 3 and Block 4 billed in each estimate to nearest whole percentage. Enter 0 if no service was pro-	uirement need not provide this infor th region of the country. Round or vided in the region.	mation.		Błock 3 Carrier's Carrier (a)	Block 4 End-User Telecom. (b)
503	Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Miss Puerto Rico, South Carolina, Tennessee, and U.S. VI	irgin Islands			%	%
504	Western: Alaska, Arlzona, Colorado, Idaho, Iowa, Minnesota, North Dakota, Oregon, South Dakota, Utah, Washing	ton, and Wyoming			%	%
505	West Coast. California, Hawaii, Nevada, American Samoa, Guam Northern Mariana Islands, and Wake Island.			·	%	%
506	Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jerse West Virginia	y, Pennsylvania, Virginia, and			%	
507	Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin	Water Shade Joland and Val	rmont		%	190 %
508	Northeast: Connecticut, Maine, Massachusetts, New Hampshire	, New York, Rhode Island, and Ver	THORIC		·	. %
509	Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas				0 % ·	100 %
510	Total [Percentages must add to 0 or 100.]	and the state of t	ın Black 4-B	Line 420 but	may be excluded from a	•
511	Total [Percentages must add to 0 or 100.] Revenues from resellers that do not contribute to Universal Service filer's TRS, NANPA, LNP, and FCC interstate telephone service proption of identifying such revenues below. As stated in the instructions are included on Line 511. (See instructions.)	uctions, you must have in your re	ecords the I i)	e these amou CC Filer 499	ID 10t each custome:) International
	MUG28 Investiges are more and	Total NE			\$	
	Revenues from resellers that do not contribute to Universal Service	W THE DAY THE OR IN	ADBISONMENT	UNDER TITLE	18 OF THE UNITED STATES C	ODE. 18 U.S.C. §1001
	Revenues from resellers that do not contribute to Universal Service PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEE	CAN BE PUNISHED BY FINE OR W	n Moorman			FCC Form 499-A April 2005

FCC Form 499-A April 2005

	ns Reporting Worksheet Pag
ock 6: CERTIFICATION; to be signed by an officer of the	he filer
601 Filer 499 ID [from Line 101]	
502 Legal name of reporting entity [from Line 102]	Compass Global, Inc.
to be exernal from one or more contribution requirement	which types of reporting entities are required to file for which purposes. Any entity claiming this should so certify below and attach an explanation. [The Universal Service Administrator hold based on information provided in Block 4, even if you fail to so certify, below.] Iting to: Universal Service TRS NANPA LNP Administration
rovide explanation below:	
and the state of t	
the standard community of the standard of the	
•	
504 Please indicate whether the reporting entity is	State or Local Government Entity 1.R.C. § 501Tax Exempt PUHCA § 34 (a)(1) Exempt
cause substantial harm to the competitive position of the pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of	ileged and confidential and that public disclosure of such information would likely le company. I request nondisclosure of the revenue information contained herein of the Commission's Rules.
knowledge, information and belief, all statements of fac statement of the affairs of the above-named company f requested identification registration information has been	ng entity, that I have examined the foregoing report and, to the best of my st contained in this Worksheet are true and that said Worksheet is an accurate for the previous catendar year. In addition, I swear, under penalty of perjury, that all en provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions.
knowledge, information and belief, all statements of fac statement of the affairs of the above-named company f	of contained in this Worksheet are true and that said Worksheet is an accordance for the previous calendar year. In addition, I swear, under penalty of perjury, that all en provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that
knowledge, information and belief, all statements of fac statement of the affairs of the above-named company f requested identification registration information has been	of contained in this voorksheet are true and that said worksheet is an account of perjury, that all for the previous calendar year. In addition, I swear, under penalty of perjury, that all fen provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions.
knowledge, information and belief, all statements of facting statement of the affairs of the above-named company for requested identification registration information has been consolidated basis, I certify that this filing incorporates the filer adhered to and continues to meet the condition the filer adhered to and continues to meet the condition for Signature 606 Signature	frontained in this voorksheet are true and that said worksheet is an account for the previous calendar year. In addition, I swear, under penalty of perjury, that all fen provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions. First Dean Last Cary
knowledge, information and belief, all statements of facting statement of the affairs of the above-named company for requested identification registration information has been consolidated basis, I certify that this filling incorporates the filler adhered to and continues to meet the condition the filler adhered to and continues to meet the condition for the filler adhered to and continues to meet the condition for the filler adhered to and continues to meet the condition for the filler adhered for t	frontained in this voorksheet are fully and that said worksheet are fully and that said worksheet are fully and that said worksheet are fully and that all fen provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions. First Dean Last Cary
knowledge, information and belief, all statements of facting statement of the affairs of the above-named company for requested identification registration information has been consolidated basis, I certify that this filing incorporates the filer adhered to and continues to meet the condition the filer adhered to and continues to meet the condition for Signature 606 Signature	frontained in this voorksheet are true and that said worksheet are fully all that said worksheet are fully and that said worksheet are fully and that all fen provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions. First Dean Last Cary CEO (201) 802-0600 Ext
knowledge, information and belief, all statements of facting statement of the affairs of the above-named company for requested identification registration information has been consolidated basis, I certify that this filling incorporates the filler adhered to and continues to meet the condition the filler adhered to and continues to meet the condition for the filler adhered to and continues to meet the condition for the filler adhered to and continues to meet the condition for the filler adhered for t	front the previous calendar year. In addition, I swear, under penalty of perjury, that all ten provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions. First Dean Last Cary CEO (201) 802-0600 Ext deancary@compassglobal.net
knowledge, information and belief, all statements of fact statement of the affairs of the above-named company for requested identification registration information has been consolidated basis, I certify that this filing incorporates the filer adhered to and continues to meet the condition to the filer adhered to and continues to meet the condition for the filer adhered to and continues to meet the condition for the filer adhered to and continues to meet the condition for filer for filer files for filer files for files fo	First Dean Last Cary CEO (201) 802-0600 Ext deancary@compassglobal.net 09/04/2007 Revised filing with updated registration only Revised filing with updated registration only
knowledge, information and belief, all statements of fac statement of the affairs of the above-named company frequested identification registration information has bee consolidated basis, I certify that this filing incorporates the filer adhered to and continues to meet the condition. 606 Signature 607 Printed name of officer 608 Position with reporting entity 609 Business telephone number of officer 610 E-mail of officer 611 Date 612 Check those that apply:	First Dean Last Last Lary CEO (201) 802-0600 Ext deancary@compassglobal.net 09/04/2007 New flier, registration only Revised filling with updated registration \(\subseteq \) Revised filling with updated revenue deance of the composition of the composition of the composition of the entire year and that the composition of the instructions. First Dean Last Lary CEO (201) 802-0600 Ext deancary@compassglobal.net 09/04/2007 New flier, registration only Revised filling with updated registration \(\subseteq \) Revised filling with updated revenue deance of the composition of the entire year and that the provided states of the entire year and that the composition of the entire year and that the composition of the entire year and that the provided states of the entire year and that the provided states of the entire year and that the provided states of the entire year and that the provided states of the entire year and that the provided states of the entire year and that the provided states of the entire year and that the provided states of the entire yea
knowledge, information and belief, all statements of fac statement of the affairs of the above-named company frequested identification registration information has bee consolidated basis, I certify that this filing incorporates the filer adhered to and continues to meet the condition 606 Signature 607 Printed name of officer 608 Position with reporting entity 609 Business telephone number of officer 610 E-mail of officer 611 Date 612 Check those that apply:	if contained in this Vorksheet are the and that said worksheet are five and that said worksheet are provided and is accurate. If the above-named reporting entity is filing on a all of the revenues for the consolidated entities for the entire year and that has set forth in Section II-B of the instructions. First Dean

ATTACHMENT 2

ORIGINAL 2005 Form 499-A (Reporting 2004 Revenue)

Filed with USAC on September 5, 2006

2005 FCC Form 499-A Telecommunications Reporting Worksh >>> Please read instructions before comple Annual Filling — due April 1.	eet ing. <<<	Approval by OMB 3060-0855
Block 1: Contributor Identification information During the	vear carriers must relile Blocks 1, 2 and 6 if there are any changes in L	ines 104 or 112. See Instructions.
101 Filer 499 ID (If you don't know your number, contact the administrator at (888) 641-872 If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you	nz. New	
102 Legal name of reporting entity	Compass Global, Inc.	
103 IRS employer identification number	22- 3559398	
104 Name telecommunications service provider is doing business as	Compass Global, Inc.	
105 Telecommunications activities of filer [Select up to 5 boxes that best describe the rapo All Distance CAP/CLEC Cellular/PCS/SMR (solution in the context of the contex	rting entity. Enter numbers-starting with "1" to show the ord wireless telephony incl. by resale) Operator Service Provider (OSP) Private Service Provider [],Toll Reseller Other Mobile	fer of importance - see directions.] Coaxial Cable Paging & Messaging Satellite Service Provider Wireless Data Other Toll
106.1 Holding company name (All affiliated companies thus show the same name on this line.)		
106.2 Holding company IRS employer identification number		
107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov/cores/CoresHome.html] [For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]	000 9690 256	
108 Management company [if carrier is managed by another entity]	1	
109 Complete mailing address of reporting entity corporate headquarters		City Woodeliff Lake St NJ Zip 07677 Country
110 Complete business address for customer inquiries and complaints [if different from address entered on Line 109] check if same as Line 109 🔀	Street 1 ;Street 2 Street 3	City St Zip Country
111 Telephone number for customer complaints and inquiries [Toll-free number if available]	(201) - 802 - 0600 Ext	
112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers. a Forval International Telecom b c d e	k I provide all names used for carrier activities.	
Use an additional sheet if necessary. Each reporting PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED	entity must provide all names used for carrier activities.	TED STATES CODE. 18 U.S.C. §1001
DEPSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED) DI FRIC ON HA INCOME	FCC Form 499-A

Block 2-A: Regulatory Contact Information				·				Pag
201 Filer 499 ID [from Line 101]	· N1	EW.			····			,
202 Legal name of reporting entity (from Line 102)	Co	mpass Calot	od, Inc.					
203 Person who completed this Worksheet		Brian		Las	t Kim			
204 Telephone number of this person		(6	26)-585-0	0666 Ext				
205 Fax number of this person			26)-585-	1661				
206 E-mail of this person	Ь	kim Ohka	llp.com					
address to which future Telecommunications S	treet 1 50 - treet 2 treet 3	Tice Blud		liff Lake First 07677	Dear	Ph. fax	Last	Cary
208 Billing address and billing contact person: [Plan administrators will send bills for contributions to th S address, Please attach a written request for alternatives billing arrangements.]		•	City St Zip E-Mail	Firsi		Ph. fax	Last	Ext
Block 2-B: Agent for Service of Process		During the year, carrie	All carriers must on must refile Blocks 1. 2	complete Lines 209 and 6 if there are any o	-		e Instru	ictions.
209 D.C Agent for Service of Process per 47 U.S.C. §413	First		Last	· · · · · · · · · · · · · · · · · · ·	Cc	mpany		*** **** ***
210 Telephone number of D.C. agent			<u> </u>	Ext				
211 Fax number of D.C. agent			<u>) </u>					
212 E-mail of D.C. agent		·						
213 Complete business address of D.C. agent for hand service of documents	Street Street Street	2			City St	Zip	•	
214 Local/alternate Agent for Service of Process (optional)	First		Last		C	ompany		
215 Telephone number of local/alternate agent) -	Ext				
216 Fax number of local/alternate agent			<u> </u>					
217 E-mail of local/alternate agent								
218 Complete business address of local/alternate agent for hand service of documents	Street Street Street	2			City S1	Zip		
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE W	ORKSHEET CAN	BE PUNISHED BY FINE	OR IMPRISONMENT	UNDER TITLE 18 OF	THE UNITE	D STATES	CODE	18 U.S.C. §1001
PERSONS MAKING WILLPOL PALGE STATEMENTO IN THE						FCC FC	rm 49	9-A

ock 2-C: FCC Registration and Contact Information	Carriers must refile Blocks 1, 2 and 8 if there are any changes in this section. See Instructions	<u>ئ</u> . ما	
219 Filer 499 ID [from Line 101]	New	-	
(20 Legal name of reporting entity (from Line 102)	Compass Calobul, Inc.		
21 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First Dean Last Cary		
22 Business address of individual named on Line 221	check if same as Line 109 Street 1 Street 3 Street 2 City St Zip		
23 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First ' Last	**********	
24 Business address of individual named on Line 223	check if same as Line 109 Street 1 Street 3		
	Street 2 City St Zip		
25 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223) 26 Business address of individual named on Line 225	Check if same as Line 109 Street 1 Street 3 Street 2 City St Zip		
27 Indicate jurisdictions in which the filing entity provides telecommunand jurisdictions in which telecommunications service is likely to be also jurisdictions in which telecommunications service is likely to be also jurisdictions in which telecommunications service is likely to be also jurisdictions. Indiana in the also jurisdictions in the service is likely to be also jurisdictions. Indiana in the service	Massachusetts New York Tennessee Michigan North Carolina Texas Midway Atoll North Dakota Utah Minnesota Northern Mariana Islands U.S. Virgin Islands Mississippi Ohio Vermont Missouri Oklahoma Virginia Montana Oregon Wake Island Nebraska Pennsylvania Washington Nevada Puerto Rico West Virginia New Hampshire Rhode Island Wisconsin New Jersey South Carolina New Jersey South Dakota		

2005 FCC Form 499-A Telecommunications Reporting V	TOTROJICE					Pag
301 Filer 499 ID (from Line 101)	New		······································			
302 Legal name of reporting entity [from Line 102] Report billed revenues for January 1 through December 31, 2004.	Composs	Gl:	bed.	Inc.		
Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.	Totai Revenues	:	amounts, percentag	ls are not book enter whole e estimates	Interstate :	International
See instructions regarding percent interstate & international.	(a)	:	Interstate (b)	International :	Revenues (d)	Revenues (e)
evenues from Services Provided for Resale by Other Contributors to ederal Universal Service Support Mechanisms						
Eixed local service Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs 303.1 Provided as unbundled network elements (UNEs)			0.00	0.00	50.00	\$0.0
303.2 Provided under other arrangements		\$0.02	0.00	00,0	\$0.00 :	50 0
Per-minute charges for originating or terminating calls 304.1 Provided under state or federal access tariff		50.00	0.00	0.00	50,00	SOC
304.2 Provided as unbundled network elements or other contract arrangement				<u>-</u>	\$0.00	
305 Local private line & special access service	,	50.00	0.00	0.00	50.00	\$3.0
306 Payphone compensation from toll carriers		50.00			\$0,00	
307 Other local telecommunications service revenues		S0.00	0.00	0.00	\$0.00	\$0.
308 Universal service support revenues received from Federal or state sources		SO,00)	0.00	0.00	\$0.00	50.0
Mobile services fincluding wireless telephony, paging & messaging, and other mobile services						
309 Monthly, activation, and message charges except toll		20.00	0.00	0.00	\$0,00	50,0
Toll services						
310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)		S0.00	0,00	0.00	\$0.00	\$0,0
Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)		\$0.00	0.00	:	\$0.00	<u>. </u>
312 Long distance private line services		50.00	0.00	0,00	\$0.00	
313 Satellite services		50.00	0.00	0.00	\$0,00	SO.
314 All other long distance services	14,471, 644	\$0.00	0.47	99.53	68,409 30.00	14.403,235 so.

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers is a direct contributor to the federal universal service support mechanism and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. (See instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001 FCC Form 499-A

ock 4-A: End-User and Non-Telecommunications Revenue Information							Pag	
401 Filer 499 ID I from Line 1011		 				···		
402 Legal name of reporting entity [from Line 102]	. New					•		
Report billed revenues for January 1 through December 31, 2004. Do not report any negative numbers. Dollar amounts may be rounded to	Compass		If breakou amounts.	is are not book! enter whole		Breakouls		
the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate & international.	Revenu . (a)	ies		e estimates International (c)	Interstate Revenues (d)	International Revenues (e)		
venues from All Other Sources (end-user telecom, & non-telecom.) 103 Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions		i 00.03	0.00	0,00	so	00	\$0.0	
Exed local services Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges 04.1 Provided at a flat rate including interstate toll service		00.02	0.00	0.00	\$0.	.00	\$0.0	
04.2 Provided without interstate toll included (see instructions)		\$0.00	0.00	0.00 '	50.	UD .	50.0	
05 Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer	ŀ	so.oo	0.00	0.00 ;	SO.	.00.	50,0	
106 Local private line and special access service		\$0,00	0.00	0.00	SO.	.00	\$0.	
107 Payphone coin revenues (local and long distance)		. \$0.00	0.00	0.00	SO.	.00	σz	
OB Other local telecommunications service revenues		\$0,00	0.08	00.0	50.	00	SO.	
fobile services (including wireless telephony, paging & messeging, and other mobile services)								
iO9 Monthly and activation charges	<u>. </u>	\$0.00	0.00	0.00	.02	.00 :	SO.	
10 Message charges including roaming, but excluding toll charges		S0,00 }	0.00	9.00	\$0.	.00 1	s0.	
Coli services	i	· · · · }]		ļ		
Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards	\$ 8,920,		3.4 .	96.6	304, 304 so	100 8.614,561		
international calls that both originate and terminate in foreign points	78.13	S0,00	0%	100%	·		50	
Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412		\$0.00	0.00	0.00	so	00.0	50	
Ordinary long distance (direct-dialed MTS, customer toll-free (800/888		\$0.00	0,00	0.00	so	0.00	so	
PICC pass-through, and other switched services not reported above)		\$0.00	0.00	0.00	50	0.00	S	
415 Long distance private line services		\$0.00	0.00	0.00	so	0.00	St	
416 Satellite services		\$0,00	00.00	0.00	so	0.00	S	
417 All other long distance services				T	•			
A18 Revenues other than U.S. telecommunications revenues. Information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions.) PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN		q		UNDER TOTIE	IR OF THE UNITED STAT	ES CODE, 18 U.S.C §1001	1	

Revenues (a) Revenues (a) Revenues (a) Revenues (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Page				Vorksheet	nications Reporting	*** * ********************************		
Total Revenues Interratia Interratia Revenues R	** *********					Information	nue and Uncollectible Re	-B: Total Rever	Block 4
[Lines 303 through 314 plus Lines 403 through 418] 5 14, 474, 6 47 420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions. 4 8, 920, 965 421 Uncollecible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 422 Uncollecible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 419 423 Net universal service contribution base revenues associated with universal service contribution base amounts shown on Line 420 424 Net universal service contribution base revenues 425 Line 420 minus line 422 150 Legal name of reporting entity [from Line 102] Most filters must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Uc estimate to nearest whole percentage. Enter 0 if no service was provided in the region. 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesola, Montana, Nabraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawail, Nevade, American Samoa, Guarn, Johnston Aboll, Midway Atoll, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic. Delevare, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Arkansas, Kansas, Missouri, Oklahoma, and Texas 508 Southwest: Arkansas, Ransas, Missouri, Oklahoma, and Texas 509 Southwest: Arkansas, Ransas, Missouri, Oklahoma, and Texas 509 Southwest: Arkansas, Ransas, Missouri, Oklahoma, and Texas 500 Total [Percentages must add to 0 or 100.]	es	ouls Internation Revenue: (e)	Interstate Revenues		Revenues		**************************************		
through 411 Lines 413 through 417] See Figure 4 in instructions.	235	.4,403,2	68,409		3 14, 471, 644				419
billed revenues amounts shown on Line 419 422 Uncollecibile revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420 423 Net universal service contribution base revenues [Line 420 minus line 422] 5 6 7 920, 8 55 8 0 3 0 3 0 4 8, 5 1 4, 5 8 1 5 1 Filer 499 ID [from Line 101] 501 Filer 499 ID [from Line 101] 502 Legal name of reporting entity: from Line 102] Most filers must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Us estimate to nearest whole percentage. Enter 0 if no service was provided in the region. 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 505 West Caest: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Caest: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, North Carolina, Tennessee, and Wake Island. 507 Mid-West: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, North Carolina, Tennessee, American Samoa, Guam, Johnston Atoli, Midway Atoli, North Carolina, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, North Carolina, Midhigan, Ohio, and Wisconsin 508 Northeast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, North Carolina, Midhigan, Ohio, and Wassouri, Oklahoma, and Texas 508 Sout	56 (४, 614, S	06, 304	306	. \$ 8,920, 865				420
service contribution base amounts shown on Line 420 423 Net universal service contribution base revenues [Line 420 minus line 422] Block 5: Additional Revenue Breakouts 501 Filer 499 ID [from Line 101] 502 Legal name of reporting entity [from Line 102] Most filers must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Us estimate to nearest whole percentage. Enter 0 if no service was provided in the region. (a) (b) 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesola, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atolf, Midway Atolf, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic. Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinos, Indiana, Michigan, Ohio, and Wisconsia 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 500 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 501 Total [Percentages must add to 0 or 100.]	\$0,00		S0,00		50,00				421
[Line 420 minus line 422] \$ 8.920, 865 306, 364 8, 279. Block 5: Additional Revenue Breakouts 501 Filer 499 ID [from Line 101] 502 Legal name of reporting entity [from Line 102] Most filers must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filling entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Use estimate to nearest whole percentage. Enter 0 if no service was provided in the region. Carrier (a) (b) 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Cossi: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northerm Mariana Islands, and Wake Island. 506 Mid-Atlantic Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.]	50,00	10. 010 4 ·	50.00		S0,00				422
502 Legal name of reporting entity. [from Line 102] Most filters must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Us estimate to nearest whole percentage. Enter 0 if no service was provided in the region. Carrier Teleco Carrier's Carrier (a) (b) Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississispi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arlzona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total (Percentages must add to 0 or 100.)	61	8,614.56	506,304	30	\$ 8,920, 865	renues			423
502 Legal name of reporting entity. [from Line 102] Most filters must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filing entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Us estimate to nearest whole percentage. Enter 0 if no service was provided in the region. Carrier Teleco Carrier's Carrier (a) (b) Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississispi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arlzona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total (Percentages must add to 0 or 100.)							evenue Breakouts	: Additional R	Block 5
Most filers must contribute to LNP administration and must provide the percentages requested in Lines 503 through 510. Filling entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Uk estimate to nearest whole percentage. Enter 0 if no service was provided in the region. Carrier's Telecon Telecon Carrier's Telecon Carrier's Telecon Telecon Telecon Carrier's Telecon Teleco							from Line 101)	Filer 499 ID [501
Filling entities that use Line 603 to certify that they are exempt from this requirement need not provide this information. Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or Carrier's End-Use estimate to nearest whole percentage. Enter 0 if no service was provided in the region. Teleco (a) (b) Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands Northerm: Alaska, Arlzona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming South West Coast: California, Hawali, Newada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northerm Mariana Islands, and Wake Island. Sold Mid-Atlantic. Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia Mid-West: Illinols, Indiana, Michilgan, Ohio, and Wisconsin Mid-West: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont Mortherast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont Post of Total [Percentages must add to 0 or 100.]						102]	f reporting entity [from	Legal name o	502
Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region. 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic. Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 500 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 501 Total [Percentages must add to 0 or 100.]					es requested in Lines 503 through 510	and must provide the percent	tribute to LNP administr	filers must cont	Most
estimate to nearest whole percentage. Enter 0 if no service was provided in the region. 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands 504 Western: Alaska, Arlzona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.]	i	Block 4	Block 3	į	ent need not provide this information.	r are exempt from this require:	se Line 603 to certify tha	entities that us	Filing
Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming Uest Coast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoli, Midway Atoli, Northern Mariana Islands, and Wake Island. Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont Arkansas, Kansas, Missouri, Oklahoma, and Texas O % Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas O % Illinots Indiana, Michigan, Oklahoma, and Texas O % Illinots Indiana, Nichigan, Oklahom		End-User Telecom. (b)	Carrier i	!	ion of the country. Round or in the region.	3 and Block 4 billed in each re ter 0 if no service was provide	f revenues reported in learest whole percentage	Percentage of estimate to ne	
North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming 505 West Coast: California, Hawali, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island. 506 Mid-Atlantic. Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia 507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.]	%		i		slands	a, Tennessee, and U.S. Virgln	Puerto Rico, South Ca	Southeast:	503
Northern Mariana Islands, and Wake Island. Mid-Atlantic. Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont West Virginia Arkansas, Kansas, Missouri, Oklahoma, and Texas Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas Total [Percentages must add to 0 or 100.]	% 			!	nd Wyoming	ith Dakota, Utah, Washington,	North Dakota, Oregon	Western:	504
506 Mid-Atlantic. Delaware, District of Columbia, Maryland, New Jersey, Petrisylvania, Virginia, and West Virginia 507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.] [Percentages must add to 0 or 100.]						and Wake Island.	Northern Mariana Isla	West Coast:	505
507 Mid-West: Illinols, Indiana, Michigan, Ohio, and Wisconsin 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.] 510 Total [Percentages must add to 0 or 100.]	9		· · · · · · · · · · · · · · · · · · ·		nnsylvania, Virginia, and		West Virginia	Mid-Atlantic.	506
508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Knobe Island, and Vernor. 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.] For the Massachusetts, New Hampshire, New York, Knobe Island, and Vernor. 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas 510 Total [Percentages must add to 0 or 100.]					V. d. Chade Island, and Vormont	Ohio, and Wisconsin	Illinols, Indiana, Mich	Mid-West:	507
510 Total [Percentages must add to 0 or 100.]	9,		· · · · · · · · · · · · · · · · · · ·		York, Knode Island, and Vermon	chusetts, New Hampshire, No	Connecticut, Maine, I	Northeast:	508
Communications that do not contribute to Universal Service support mechanisms are included in Block 4-b, Life 420 and they be steen that the filer has the	0 %		0 %			ri, Oklahoma, and Texas	Arkansas, Kansas, M	Southwest:	509
511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included a block — these amounts excluded, the filer has the filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribute base in your records the FCC Filer 499 ID for each customer			excluded from a	A.R. Line 420 but may be e	instant in Block of	0 or 100.]	[Percentages must a		510
option of identifying such revenues perow. States and international (a)		/	each customer (b)	have these amounts exclude he FCC Filer 499 ID for ea	ns, you must have in your records th	As stated in the instruction	VANPA, LNP, and FCC	filer's TRS, N	511
Revenues from resellers that do not contribute to Universal Service \$	1001	ODE. 18 U.S.C. §16	THE UNITED STATES CO	SENT LINDER TITLE 18 OF TH	15	ibute to Universal Service	om resellers that do no	Revenues fro	
Revenues from resellers that do not contribute to Universal Service \$ PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE. 18 U.S.C. FCC Form 491 April 2005	-A	FCC Form 499-A	F	SENT DADER THEE TO OF	BE PUNISHED BY FINE OR IMPRISONME	MENTS IN THE WORKSHEET CA	AKING WILLFUL FALSE S	PERSONS M	

Block 6: CERTIFICATION: to be signed by an officer of	f the filer	
601 Filer 499 ID [from Line 101]	New	
602 Legal name of reporting entity [from Line 102]	Compass Global, Inc.	
to be example from one or more contribution required	n which types of reporting entities are required to file for which purposes. Any entitients should so certify below and attach an explanation. [The Universal Service A eshold based on information provided in Block 4, even if you fail to so certify, below the straight of the certify and the certify below the control of the certify below the certify to:	dministrator
Provide explanation below:		
1,200		
*		
The state of the s		
	ا پیستاز بخروانوارد و وه معهومینی شده ساو ساوه پیستان می باشد می در این می باشد و با معهومینی باشد و با در این	
604 Please indicate whether the reporting entity is	State or Local Government Entity	x Exempt PUHCA § 34 (a)(1)
pursuant to Sections 0.459, 52.17, 54.711 and 64.50 i certify that I am an officer of the above-named report to section and belief all statements of	orting entity, that I have examined the foregoing report and, to the best of my	
I certify that I am an officer of the above-named repo knowledge, information and belief, all statements of statement of the affairs of the above-named compar	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a country of the revenues for the consolidated entities for the entire year and that	
I certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a country of the revenues for the consolidated entities for the entire year and that	
I certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a country of the revenues for the consolidated entities for the entire year and that	
I certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a country of the revenues for the consolidated entities for the entire year and that	
I certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, that been provided and is accurate. If the above-named reporting entity is filing on a sea all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions.	t all
i certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional formation in the filer adhered to and continues to meet the conditional files.	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a sea all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions. First Dean Last Car-	t all
i certify that I am an officer of the above-named report knowledge; information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional formation in the filer adhered to and continues to meet the conditional file.	orting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a sea all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions. First Dean Last Carally CEO	t all
i certify that I am an officer of the above-named report knowledge; information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional files and continues to meet the conditional files. 606 Signature 607 Printed name of officer 608 Position with reporting entity	pring entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filling on a ses all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions. First Dean Last Car- President Last President President	t all
i certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional continues the conditional continues to meet the conditional continues to meet the conditional continues to meet the	pring entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a set all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions. First Dean Last Carrell	t all
i certify that I am an officer of the above-named report knowledge; information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional files and continues to meet the conditional files. 606 Signature 607 Printed name of officer 608 Position with reporting entity	Pres: Jen' / CEO (201) 802-0600 Ext 101 Gen Carry 9 com pasy global. net	t all
i certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional continues the conditional continues to meet the conditional continues to meet the	porting entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a sea all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions. First Dean Last Carrier	t all
i certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional continues the conditional continues to meet the conditional continues to meet the	pring entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a set all of the revenues for the consolidated entities for the entire year and that attends set forth in Section II-8 of the instructions. First Dean Last Carrier	t all d registration Revised filing with upda Washington DC, 20036
i certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional continues the conditional continues to meet the conditional continues to meet the	pring entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a set all of the revenues for the consolidated entities for the entire year and that attends set forth in Section II-8 of the instructions. First Dean Last Carrier	t all d registration Revised filing with upda Washington DC, 20036
i certify that I am an officer of the above-named report knowledge, information and belief, all statements of statement of the affairs of the above-named compar requested identification registration information has consolidated basis, I certify that this filing incorporate the filer adhered to and continues to meet the conditional continues the conditional continues to meet the conditional continues to meet the	pring entity, that I have examined the foregoing report and, to the best of my fact contained in this Worksheet are true and that sald Worksheet is an accurate my for the previous calendar year. In addition, I swear, under penalty of perjury, the been provided and is accurate. If the above-named reporting entity is filing on a set all of the revenues for the consolidated entities for the entire year and that tions set forth in Section II-B of the instructions. First Dean Last Carrier	t all d registration Revised filing with updated registration DC, 20036 Washington DC, 20036

.

EXHIBIT B



September 11, 2007

Attn: Jonathan Marashlian Compass Global, Inc. 50 Tice Blvd., 3rd Floor Woodcliff Lake, NJ 07677 Form 499 Filer ID: 826216

RE: 2006 FCC Form 499-A Revision Rejection

The Universal Service Administrative Company (USAC) has completed a review of the Revised FCC Form 499- Λ that you submitted for the purpose of revising revenue reported by 826216 Compass Global, Inc. for the period 2005. Based on the information provided, we are unable to accept the revision because it was not filed within one year of the original submission.

If you wish to appeal this decision with USAC, your appeal must be postmarked no later than 60 days after the date of USAC's rejection letter. Appeals postmarked after 60 days from the date of this letter will be automatically dismissed.

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Form 499-Q rejection letter and identify the outcome that you request,
- Be sure to refer to CC Docket No. 96-45 on all communication with the FCC.
- · The appeal must identify the "Legal Reporting Name" and "Filer 499 ID".
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail
 address (if available) of the person who can most readily discuss this appeal with USAC.
- Explain the appeal to the USAC. Please provide documentation to support your appeal.
- Attach a photocopy of this Revised Form 499-Q Rejection decision that you are appealing.
- Mail your letter to:
 Letter of Appeal
 USAC
 2000 L Street, NW, Suite 200
 Washington, DC 20036
- Appeals submitted by fax, telephone call, and e-mail will not be processed.

The response will indicate whether USAC:

- Agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-Q Rejection Letter; or
- Disagrees with your letter of appeal, and the reasons therefore.

If you disagree with USAC's response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." Again, please note your appeal must be postmarked no later than 60 days after the date of the Appeal Decision. Appeals postmarked after 60 days from the date of USAC's response to your appeal will be automatically dismissed. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site (www.fcc.gov).

Please be sure to refer to CC Docket No. 96-45 on all communication with the FCC. The appeal must also provide your company's name and Filer ID, plus necessary contact information, including the name, address, telephone number, fax number, and e-mail address of the person filing the appeal. Unless the appeal is by ECFS, please include a copy of the decision at issue.

Appeals submitted via the United States Postal Service, should be sent to the address below (For security purposes, hand-delivered or messenger-delivered documents will not be accepted at this Washington, DC address):

Pederal Communications Commission Office of the Secretary 445 – 12th Street, SW Room TW-A325 Washington, DC 20554

Documents sent by hand-delivery or messenger should be sent to the following address:

Federal Communications Commission Office of the Secretary 9300 East Hampton Drive Capitol Heights, MD 20743 (8:00 A.M. – 5:30 P.M. ET)

Appeals may also be submitted to the FCC electronically, either by the Electronic Comment Filing System (ECFS) or by fax. The FCC recommends filing with the ECFS to ensure timely filing. Instructions for using ECFS can be found on the ECFS page of the FCC web site. Appeals to the FCC filed by fax must be faxed to 202-418-0187. Electronic appeals will be considered filed on a business day if they are received at any time before 12:00 A.M. (midnight), Eastern Standard Time. Fax transmissions will be considered filed on a business day if the complete transmission is received at any time before 12:00 A.M.

If you have questions or concerns regarding this letter, please contact USAC Customer Service at (888) 641-8722 Option 1, Option 2.

Sincerely,

USAC

RECEIVED SEP 0 5 2007



STAMP & RETURN

The CommLaw Group

HELEIN & MARASHLIAN, LLC 1483 Chain Bridge Road Suite 301 McLean, Virginia 22101 Telephone: (703) 714-1300 Facsimile: (703) 714-1330 E-mail: <u>mail@CommLawGroup.com</u> Website: <u>www.CommLawGroup.com</u>

Writer's Direct Dial Number (703) 714-1313

Writer's E-mail Address jsm@commlawgroup.com

September 4, 2007

VIA OVERNIGHT DELIVERY

Universal Service Administrative Company Attn: FCC Form 499 Data Collection Agent 2000 L Street N.W., Suite 200 Washington, DC 20036

RE:

Compass Global, Inc.

2006 Form 499-A - Revised

To Whom It May Concern:

Enclosed please find a revised 2006 Form 499-A, filed on behalf of:

Name:

Compass Global, Inc.

FCC Registration #:

0009-6902-56

Filer ID #:

826216

Compass originally filed its 2006 Form 499-A on or around September 5, 2006, at the urging of the FCC's Investigations and Hearings Division ("IHD"). Compass understands that it is USAC's policy to disallow downward revisions to Form 499-A if the revised form is remitted in excess of one (1) year from the original filing due date revisions (i.e., changes that would result in a decreased USF contribution). However, Compass' revised 2006 Form 499-A presents a unique circumstance for which waiver of the one-way ratchet statute of limitations is appropriate.

Filers shall submit any revised FCC Form 499-A Worksheet that would result in decreased contributions by March 31 of the year after the original filing due date. See Instructions to Telecommunications Reporting Worksheet at pg. 12; see also, Federal-State Joint Board on Universal Service; 1998 Biennial Regulatory Review — Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanism; Changes to the Board of Directors of the National Exchange Carrier Association,

First, Compass files the instant revision within one (1) year from the date it filed its original 2006 Form 499-A. Compass filed its original on or around September 5, 2006 and now files this revised form on September 4, 2007, within a one (1) year period.

Waiver of the one-way ratchet is appropriate in this circumstance because the underlying policy behind the statute of limitations is not undermined by processing Compass' revision. The Commission's policy is to provide filers with the incentive to correct errors within 12 months. Refusal to waive the one-way ratchet and allow Compass' revision to be processed is inconsistent with the Commission's goals. Furthermore, it is discriminatory because USAC would halve the amount of time Compass has to file its revised 2006 Form 499-A in comparison to all other filers, which are allotted a full 12 months. Whereas all other filers have 12 months to identify and correct reporting errors, Compass would be provided half this time.

For reasons explained in a Petition for Review pending before the FCC, strict application of the 12 month firm deadline for submitting downward revisions would not be proper as applied to Compass. See In the Matter of Heller Information Services, Inc., Request for Review of the Universal Service Administrative Company's Rejection of a Revised FCC Form 499-A for FY-2003, Contingent Petition for Review, WC Docket No. 06-122 (Filed July 31, 2007).

Second, waiver is justified because of the unique factual and legal circumstances presented. Compass made the original 2006 filing at the direction and insistence of the FCC's IHD. Compass believed it was not required to register as an Interstate Telecommunications Service Provider (ITSP) and file any 499s; hence it had not previously registered. However, after discussing matters with the IHD, Compass felt compelled to file in order to avoid an investigation. Despite Compass' filing of 2005, 2006 and 2007 original Form 499-As on or around September 5, 2006, the IHD nevertheless instituted an investigation several months later. The IHD investigation prompted Compass to retain the services of expert telecommunications legal counsel. After consulting with legal counsel, Compass determined that its original conclusions with respect to the FCC's authority to regulate its services and require it to register as an ITSP were correct and that the FCC had no such authority under applicable laws, regulations and precedent. Attached hereto is a detailed explanation of Compass' legal position, provided in the context of Compass' supplemental response to the FCC's investigation in File No. EB-06-IH-3060. Despite the FCC's lack of legal authority to regulate Compass' service offerings as either "telecommunications" or "telecommunications services," Compass remains willing to remain a registered ITSP, but only under the condition it be permitted to report revenue not as "prepaid calling card" revenue, but as ordinary long distance revenue, according to book values, not "face value." In the event USAC refuses to waive the one-way ratchet and process Compass' revised 2006 Form 499-A, Compass will file to cancel and withdraw all Form 499s and will seek full refund of all USF and other regulatory charges billed to date, as is its legal right due to its status as neither a telecommunications carrier nor telecommunications provider under applicable laws and regulations.

Inc., Order, CC Docket Nos. 96-45, 98-171, 97-21, 20 FCC Rcd 1012 (2004), applications for review pending.

We look forward to USAC's processing of Compass revised 2006 Form 499-A and we reserve all right to appeal an adverse decision.

Please contact Jonathan Marashlian at (703) 714-1313 with any questions concerning this filing. Thank you for your assistance in this matter.

Sincerely,

Jonathan S. Marashlian (Helein & Marashlian, LLC

Enclosure

ATTACHMENT 1

REVISED 2006 Form 499-A (Reporting 2005 Revenue)

Filed with USAC on September 4, 2006